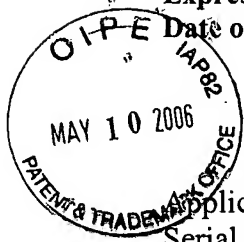


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Date of Deposit: May 10, 2006

Attorney Docket No. 19736-015



IN THE UNITED STATE PATENT AND TRADEMARK OFFICE

Applicant: George Zavaliagos, et al.  
Serial No.: 10/650,961  
Filed: August 27, 2003  
For: TRANSCRIPTION PLAYBACK SPEED SETTING  
Examiner: Hemant Shantilal Patel  
Art Unit: 2645

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

TRANSMITTAL LETTER


Sir:

Enclosed herewith for filing in the above-identified application please find the following documents:

1. Response to Office Action Dated February 10, 2006 (9 pages);
2. Check No. 22472 for \$400.00 to cover the cost of 4 additional independent claims;
3. Return Postcard.

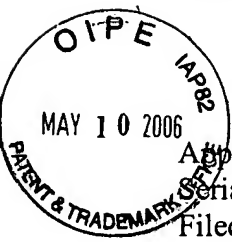
Although Applicants believe no additional fees are due with this submission, the Commissioner is hereby authorized to charge any additional fee that may be due, or credit any overpayment of same, to Deposit Account No. 50-0311, Reference No. 19736-015.

Respectfully submitted,

  
Shane H. Hunter, Esq. (Reg. No. 41,858)  
Alison L. McCarthy, Esq. (Reg. No. 51,998)  
Attorneys for Applicants  
Mintz, Levin, Cohn, Ferris  
Glovsky and Popeo, P.C.  
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Customer No. 30623

Date: May 10, 2006

Date of Deposit: May 10, 2006



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Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE TO OFFICE ACTION DATED FEBRUARY 10, 2006**

Sir:

In response to the Office Action dated February 10, 2006, please amend the application as follows and consider the following remarks.

**Amendments to the claims** are reflected in the listing of claims, which begins on page 2 of this paper.

**Remarks** begin on page 8 of this paper.

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